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# HOUSE BILL No. 1377

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-25-4.

**Synopsis:** Expedited tax sale. Provides that, in a county that contains a first or second class city, the redemption of certain property sold at a tax sale must occur within 180 days after the date of the sale.

**Effective:** July 1, 2003.

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## Day, Buell, Moses

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January 14, 2003, read first time and referred to Committee on Local Government.

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First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

## HOUSE BILL No. 1377

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-1.1-25-4, AS AMENDED BY P.L.1-2002,  
2       SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3       JULY 1, 2003]: Sec. 4. (a) The period for redemption of real property  
4       sold under IC 6-1.1-24 is:

5               (1) one (1) year after the date of sale **in a county that does not**  
6               **contain a first or second class city;**

7               (2) **one hundred eighty (180) days after the date of sale in a**  
8               **county that contains a first or second class city;**

9               (3) one hundred twenty (120) days after the county acquires a lien  
10              on the property under IC 6-1.1-24-6;

11              (3) (4) one hundred twenty (120) days after the date of sale to a  
12              purchasing agency qualified under IC 36-7-17;

13              (4) (5) one hundred twenty (120) days after the date of sale of real  
14              property on the list prepared under IC 6-1.1-24-1.5; or

15              (5) (6) one hundred twenty (120) days after the date of sale under  
16              IC 6-1.1-24-5.5(b).

17              (b) When a deed for real property is executed under this chapter, the



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1 county auditor shall cancel the certificate of sale and file the canceled  
 2 certificate in the office of the county auditor. If real property that  
 3 appears on the list prepared under IC 6-1.1-24-1.5 is offered for sale  
 4 and an amount that is at least equal to the minimum sale price required  
 5 under IC 6-1.1-24-5(e) is not received, the county auditor shall issue a  
 6 deed to the real property in the manner provided in IC 6-1.1-24-6.5.

7 (c) When a deed is issued to a county under this chapter, the taxes  
 8 and special assessments for which the real property was offered for  
 9 sale, and all subsequent taxes, special assessments, interest, penalties,  
 10 and cost of sale shall be removed from the tax duplicate in the same  
 11 manner that taxes are removed by certificate of error.

12 (d) A tax deed executed under this chapter vests in the grantee an  
 13 estate in fee simple absolute, free and clear of all liens and  
 14 encumbrances created or suffered before or after the tax sale except  
 15 those liens granted priority under federal law and the lien of the state  
 16 or a political subdivision for taxes and special assessments which  
 17 accrue subsequent to the sale and which are not removed under  
 18 subsection (c). However, the estate is subject to:

19 (1) all easements, covenants, declarations, and other deed  
 20 restrictions shown by public records;

21 (2) laws, ordinances, and regulations concerning governmental  
 22 police powers, including zoning, building, land use,  
 23 improvements on the land, land division, and environmental  
 24 protection; and

25 (3) liens and encumbrances created or suffered by the grantee.

26 (e) A tax deed executed under this chapter is prima facie evidence  
 27 of:

28 (1) the regularity of the sale of the real property described in the  
 29 deed;

30 (2) the regularity of all proper proceedings; and

31 (3) valid title in fee simple in the grantee of the deed.

32 (f) A county auditor is not required to execute a deed to the county  
 33 under this chapter if the county executive determines that the property  
 34 involved contains hazardous waste or another environmental hazard for  
 35 which the cost of abatement or alleviation will exceed the fair market  
 36 value of the property. The county may enter the property to conduct  
 37 environmental investigations.

38 (g) If the county executive makes the determination under  
 39 subsection (f) as to any interest in an oil or gas lease or separate  
 40 mineral rights, the county treasurer shall certify all delinquent taxes,  
 41 interest, penalties, and costs assessed under IC 6-1.1-24 to the clerk,  
 42 following the procedures in IC 6-1.1-23-9. After the date of the county

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1 treasurer's certification, the certified amount is subject to collection as  
2 delinquent personal property taxes under IC 6-1.1-23. Notwithstanding  
3 IC 6-1.1-4-12.4 and IC 6-1.1-4-12.6, the assessed value of such an  
4 interest shall be zero (0) until production commences.

5 SECTION 2. [EFFECTIVE JULY 1, 2003] **(a) IC 6-1.1-25-4, as**  
6 **amended by this act, applies only to properties sold at a tax sale**  
7 **after June 30, 2003.**

8 **(b) This SECTION expires July 1, 2007.**

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